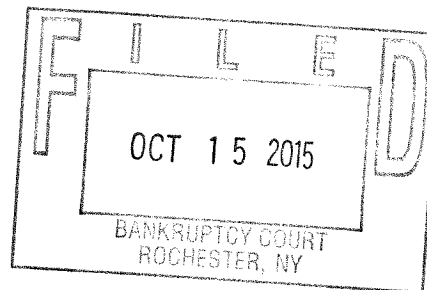


UNITED STATES BANKRUPTCY COURT  
WESTERN DISTRICT OF NEW YORK

---



In re

Elijah Ponder,

Case No.: 14-21421

Chapter 13

Debtor.

---

**ORDER DENYING MOTIONS OBJECTING TO TAX CLAIMS**

**WHEREAS**, the Debtor, Elijah Ponder ("Debtor"), filed eight motions objecting to various tax claims (Claim Nos. 2, 3, 7, 12, 16, 18), arguing that each claim should be disallowed to the extent it exceeds the value of the property under 11 U.S.C. § 502(b)(3) (ECF Nos. 39, 40, 41, 42, 43, 44, 61, 62); and

**WHEREAS**, the Debtor proposes a value for each property "[b]ased upon a recent market analysis" but fails to attach the market analyses to the motions as proof of value; it is hereby

**ORDERED**, that the Debtor's motions objecting to tax claims (ECF Nos. 39, 40, 41, 42, 43, 44, 61, 62) are **DENIED without prejudice**, because the Debtor fails to carry his burden of proof to show he is entitled to relief under 11 U.S.C. § 502(b)(3).

IT IS SO ORDERED.

Dated: Oct 15, 2015

Rochester, New York

A handwritten signature in black ink, appearing to read "Paul R. Warren".

Hon. Paul R. Warren

United States Bankruptcy Court